

for a new baby or sick family member. Federal workplace policies have not kept pace with the growing need to fit work commitments with the sometimes conflicting needs of children and elderly parents. This is especially so given the continued increase of women in the workforce. It's time to enhance this landmark legislation.

In our current economic recovery, many families are finding both their budgets and their time strained. The legislation I introduced today would enhance the FMLA by providing up to 24 hours of unpaid Parental Involvement and Family Wellness leave (during any 12-month period), which will allow parents and grandparents to go to parent-teacher conferences or to take their children, grandchildren or other family members to the doctor for regular medical or dental appointments. The bill also expands coverage to allow employees in companies with more than 25 employees to take family and medical leave.

If we as a country truly value families, then we need new policies and investments that support our working families. I urge my colleagues to support this legislation.

PERSONAL EXPLANATION

HON. GUS M. BILIRAKIS

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Friday, April 8, 2011

Mr. BILIRAKIS. Mr. Speaker, on rollcall No. 249, I was inadvertently detained. I have been a strong opponent of the EPA's push to regulate emissions—a move that would effectively impose an energy tax on already struggling families. I am pleased that H.R. 910 passed the U.S. House decisively and I look forward to its passage in the U.S. Senate. Had I been present, I would have voted “yea.”

HONORING THE CARTERSVILLE PURPLE HURRICANES BASEBALL CLUB

HON. PHIL GINGREY

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

Friday, April 8, 2011

Mr. GINGREY of Georgia. Mr. Speaker, I am proud to rise today to honor the Cartersville Purple Hurricanes baseball club, which has been named the Program of the Decade by the Georgia Dugout Club and is being honored as such on Monday, April 11th.

Having won 8 Region titles and 5 State Championship titles, what a decade it has been for the Purple Hurricanes. Throughout their reign of dominance, this team has consistently performed at an extraordinarily high level. The Purple Hurricanes won 60 consecutive Region games from 2005–2010, 33 consecutive playoff games from 2001–2004, and 76 playoff games in the decade. They finished the 2007 season ranked number 9 in the Nation by Baseball America, and in 2009 finished ranked number 7 by the USA Today. Many players from this program have gone on to excel at the next level, and 7 Cartersville players have been selected in the Major League Draft during this tenure.

Mr. Speaker, I would like to congratulate Coach Stewart Chester, who has been leading

the Cartersville program throughout their decade of dominance, and I ask all of my colleagues to join me in congratulating the Cartersville Purple Hurricanes on this momentous occasion.

IN HONOR OF HAROLD S.
STRATTON

HON. DENNIS J. KUCINICH

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Friday, April 8, 2011

Mr. KUCINICH. Mr. Speaker, I stand in honor of Harold S. Stratton for his service to our country in WWII and for his work with engineering outfits in their effort to rebuild parts of Europe following the war.

Harold served with the 9th Armored Division, Company B, 6th Army Infantry Battalion. After crossing the Rhine River and engaging German resistance, Harold was wounded when mortar shells peppered the trees and landscape around his company. After a month long recovery in Liège, Belgium, Harold returned to his outfit which had moved to Czechoslovakia where he served out the end of the war and then began work rebuilding airfields with the engineering core. He was awarded the Purple Heart and is one of three Stratton brothers to serve in WWII along with 1st Lieutenant Royal Stratton and Sergeant Leighton Stratton.

Mr. Speaker and colleagues, please join me in honoring Harold S. Stratton and the Stratton brothers for their collective service to our country and for embodying the character and mettle that has come to define members of our “greatest generation.”

THE INTRODUCTION OF THE “BUSINESS ACTIVITY TAX SIM- PLIFICATION ACT”

HON. BOB GOODLATTE

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Friday, April 8, 2011

Mr. GOODLATTE. Mr. Speaker, I rise today to introduce, along with Representative BOBBY SCOTT of Virginia, the Business Activity Tax Simplification Act. This bipartisan legislation will provide a “bright line” test to clarify state and local authority to collect business activity taxes from out-of-state entities.

Many states and some local governments levy corporate income, franchise and other taxes on out-of-state companies that conduct business activities within their jurisdictions. While providing revenue for states, these taxes also serve to pay for the privilege of doing business in a state.

However, with the growth of the Internet, companies are increasingly able to conduct transactions without the constraint of geographical boundaries. The growth of the technology industry and interstate business-to-business and business-to-consumer transactions raises questions over where multi-state companies should be required to pay corporate income and other business activity taxes.

Over the past several years, a growing number of jurisdictions have sought to collect

business activity taxes from businesses located in other states, even though those businesses receive no appreciable benefits from the taxing jurisdiction and even though the Supreme Court has ruled that the Constitution prohibits a state from imposing taxes on businesses that lack substantial connections to the state. This has led to unfairness and uncertainty, generated contentious, widespread litigation, and hindered business expansion, as businesses shy away from expanding their presence in other states for fear of exposure to unfair tax burdens.

In order for businesses to continue to become more efficient and expand the scope of their goods and services, it is imperative that clear and easily navigable rules be set forth regarding when an out-of-state business is obliged to pay business activity taxes to a state. Otherwise, the confusion surrounding these taxes will have a chilling effect on e-commerce, interstate commerce generally, and the entire economy as tax burdens, compliance costs, litigation, and uncertainty escalate.

Previous actions by the Supreme Court and Congress have laid the groundwork for a clear, concise and modern “bright line” rule in this area. In the landmark case of *Quill Corp. v. North Dakota*, the Supreme Court declared that a state cannot impose a tax on an out-of-state business unless that business has a “substantial nexus” with the taxing state. However, the Court did not define what constituted a “substantial nexus” for purposes of imposing business activity taxes.

In addition, over 50 years ago, Congress passed legislation to prohibit jurisdictions from taxing the income of out-of-state corporations whose in-state presence was nominal. Public Law 86–272 set clear, uniform standards for when states could and could not impose such taxes on out-of-state businesses when the businesses’ activities involved the solicitation of orders for sales. However, the scope of Public Law 86–272 only extended to tangible personal property. Our nation’s economy has changed dramatically over the past 50 years, and this outdated statute needs to be modernized.

The Business Activity Tax Simplification Act both modernizes and provides clarity to an outdated and ambiguous tax environment. First, the legislation updates the protections in P.L. 86–272. This legislation reflects the changing nature of our economy by expanding the scope of the protections in P.L. 86–272 from just tangible personal property to include intangible property and services.

In addition, our legislation sets forth clear, specific standards to govern when businesses should be obliged to pay business activity taxes to a state. Specifically, the legislation establishes a “physical presence” test such that an out-of-state company must have a physical presence in a state before the state can impose corporate net income taxes and other types of business activity taxes.

In our current, challenging economic times, it is especially important to eliminate artificial, government-imposed barriers to small businesses. Small businesses are crucial to our economy and account for a significant majority of new product ideas and innovation. Small businesses are also central to the American dream of self-improvement and individual achievement, which is why it is so vital that Congress enact legislation that reduces the